

103^D CONGRESS
1ST SESSION

H. J. RES. 255

Proposing an amendment to the Constitution of the United States to prohibit retroactive taxation.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 6, 1993

Mr. SOLOMON introduced the following joint resolution; which was referred to the Committee on the Judiciary

JOINT RESOLUTION

Proposing an amendment to the Constitution of the United States to prohibit retroactive taxation.

1 *Resolved by the Senate and House of Representatives*
2 *of the United States of America in Congress assembled*
3 *(two-thirds of each House concurring therein), That the fol-*
4 *lowing article is proposed as an amendment to the Con-*
5 *stitution of the United States, which shall be valid to all*
6 *intents and purposes as part of the Constitution when*
7 *ratified by the legislatures of three-fourths of the several*

1 States within seven years after the date of its submission
2 for ratification:

3 “ARTICLE —

4 “Congress shall not increase the rate of a tax or fee
5 levied, or impose a new tax or fee, on income that is gained
6 or realized before the date of the enactment of the law
7 that causes such increase or imposes such tax, except
8 under the declaration of a national emergency by the
9 President of the United States.”.

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